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WELFARE EXEMPTION (FIRST FILING)
CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER
SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTIONS 214, 254.5, AND 259.5 OF THE REVENUE AND TAXATION CODE

See the following sections of the Revenue and Taxation Code:

213.5 Polling place	214.4 Elementary & high school	214.14 Museum related activities	254 Affidavit, Submit
213.7 Vol. fire dept.	214.5 School of, less than college	215.2 Bingo	254.5 SBE reviews claim
214 Welfare exemption	214.6 Leased to exempt govt. entity	221 Nursery school	255 Time to file
214.01 Irrevocable dedication	214.7 Hospitals — Physician	222 Zoological, horticultural	259.5 Contents of affidavit
214.02 Natural areas	214.8 Sec 23701d or Sec 501 (c) (3)	222.5 Possessory interest, zoo, hort.	260 Exemption waived
214.05 Unrelated income	214.9 Outpatient clinic	225.5 Educational TV and FM	261 Recordation requirement
214.1 Under construction	214.10 Government funded	231 Leased to government	270 Late filing
214.2 Demolition	214.11 Needs of hospitals	236 Leased rental housing	271 Acquired after lien date
214.3 30 years use	214.13 Community Redevelopment	251 Prescribed form & procedures	272 SBE Finding: Assessor Enroll

To receive the full exemption, a claimant must complete and file this form in duplicate with the Assessor by February 15, or within 30 days of the date of Notice of Supplemental Assessment, whichever comes first.
(Read instructions carefully before preparing claim and supporting schedules.)

- _____ states:
(name of person making claim)
1. That as _____
(title, such as president, etc.)
2. of the _____,
(corporate name from articles if incorporated)
3. the corporate identification number of which, if any, is _____,
(if none, enter "none")
4. the mailing address of which is _____;
(give complete address including zip code)
5. that I make this claim for welfare exemption on behalf of this organization for the 20____–20____ fiscal year *(carefully follow instructions for the year to be entered here)*;
6. that the owner is not organized or operated for profit;
7. that no part of the net earnings of the owner inures to the benefit of any private shareholder or individual;
8. that the **property is used for the actual operation of the exempt activity**;
9. that the property is not used or operated by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of his business or profession;
10. that the property is not used by the owners or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)

of _____
(county or city)

on _____
(date)

Is this a new claim this year? ☐ Yes ☐ No

Does this year's claim include any new locations ☐ Yes ☐ No

Number of Section Bs in claim _____

Whom should we contact during normal business hours for additional information?

NAME _____

ADDRESS *(street, city, state, zip code)* _____

DAYTIME PHONE NUMBER _____

() _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM _____

DATE _____

SECTION A OF CLAIM FOR WELFARE EXEMPTION*
INFORMATION ON ORGANIZATION
(follow instructions carefully)

Name of Organization _____

1. Corporations

(a) Date of incorporation _____ (date filed with Secretary of State) (b) Date or dates of all amendments to _____

the articles of incorporation _____
(date filed with Secretary of State)

(c) Have there been any amendments to the articles of incorporation filed with the Secretary of State since the last filing for the welfare exemption? ☐ Yes ☐ No If **yes**, attach copy of each amendment.

2. Non-corporations

(a) Date of organization _____ (b) Date or dates of all amendments to the constitution, trust instrument, or other document evidencing nature of organization _____

(c) Have there been any amendments to the constitution, trust instrument, etc., since the last filing for the welfare exemption?
☐ Yes ☐ No If **yes**, attach copy.

3. Activities

State fully all activities in which the organization is engaged (include all activities since January 1 of prior year):

4. Indebtedness

Has the organization any outstanding bonds, debentures, promissory notes, or other evidence of indebtedness issued for its over-all operation? ☐ Yes ☐ No If **yes**, give specific details as to type and terms of such indebtedness and to whom owing:

5. Financial statements of the organization

Attach to Section A of this claim a copy of your ***operating statement (income, expenses) and balance sheet (assets, liabilities)*** for the immediately preceding calendar or fiscal year.

6. Is the organization exempt from state franchise or income tax under the provisions of section 23701d of the Revenue and Taxation Code or exempt from federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954?

☐ Yes ☐ No If **yes**, attach a copy of the letter evidencing the exemption to the first claim filed. If **no**, the organization is **not** eligible for this exemption unless it is a volunteer fire department or public facility financing corporation which is exempt under Section 23701(f) or 501(c)(4).

7. Are any of the properties for which this exemption is sought used for activities that produce income that is “unrelated business taxable income,” as defined in section 512 of the Internal Revenue Code and that is subject to the tax imposed by section 511 of the Internal Revenue Code? ☐ Yes ☐ No

If **yes**, you must attach to Section A of this claim each of the following:

(1) The organization's information and tax returns filed with the Internal Revenue Service for its immediately preceding fiscal year.

(2) A statement setting forth the amount of time devoted to the organization's income-producing and to its nonincome-producing activities and, where applicable, a description of that portion of the property in which those activities are conducted.

(3) A statement listing the specific activities which produce the unrelated business taxable income.

(4) A statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

8. Salaries

Is the rate of pay to any individual in excess of \$1,500 weekly or \$78,000 annually? ☐ Yes ☐ No

If **yes**, list each position with its rate of pay in a separate schedule.

9. Prior filings

Has the organization filed for the welfare exemption in prior years? ☐ Yes ☐ No If **yes**, state:

(a) Latest year filed _____ (b) County filed in _____

(c) Exact name of organization filed under

***If the owner and operator of the property are not the same, each must execute a separate claim, including a complete Section A and B.**